

# Corporation of the Municipality of Leamington

## 2026 Tax Rates

In compliance with Leamington By-Law 42-26, County of Essex By-Law 2026-05 and Ministry of Education Rates

Represented as %

Tax Class	RTC	RTQ	Municipal		County	School	Total Tax Rate	
			Sewer	Rural			Sewer	Rural
Commercial Taxable	C	T	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Commercial Taxable	C	U	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Commercial Taxable	C	X	0.843830	0.706254	0.333135	0.633473	1.810438	1.672862
Commercial (FARMLAND 1)	C	1	0.362159	0.303113	0.142977	0.038250	0.543386	0.484340
Commercial -Small Scale On Farm	C	7	1.567488	1.311928	0.618828	0.220000	2.406316	2.150756
Office Building	D	T	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Office Building	D	U	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Farmlands	F	T	0.362159	0.303113	0.142977	0.038250	0.543386	0.484340
Parking Lots	G	T	0.843830	0.706254	0.333135	0.633473	1.810438	1.672862
Industrial Taxable	I	T	2.813974	2.355190	1.110928	0.880000	4.804902	4.346118
Industrial Taxable	I	U	2.813974	2.355190	1.110928	0.880000	4.804902	4.346118
Industrial Taxable	I	X	2.813974	2.355190	1.110928	0.880000	4.804902	4.346118
Industrial (FARMLAND 1)	I	1	0.362159	0.303113	0.142976	0.038250	0.543385	0.484339
Industrial New Construction	J	T	2.813974	2.355190	1.110928	0.880000	4.804902	4.346118
Industrial New Excess Land	J	U	2.813974	2.355190	1.110928	0.880000	4.804902	4.346118
New Industrial	J	7	2.813974	2.355190	1.110928	0.220000	4.144902	3.686118
Large Industrial New Construction	K	T	3.891180	3.256771	1.536198	0.880000	6.307378	5.672969
Large Industrial New Excess Land	K	U	3.891180	3.256771	1.536198	0.880000	6.307378	5.672969
Large Industrial	L	T	3.891180	3.256771	1.536198	0.880000	6.307378	5.672969
Large Industrial	L	U	3.891180	3.256771	1.536198	0.880000	6.307378	5.672969
Multi-Residential	M	T	1.593499	1.333699	0.629097	0.153000	2.375596	2.115796
New Multi Residential	N	T	1.593499	1.333699	0.629097	0.153000	2.375596	2.115796
Pipeline	P	T	1.887572	1.579827	0.745194	0.880000	3.512766	3.205021
Residential	R	T	1.448635	1.212453	0.571906	0.153000	2.173541	1.937359
Residential (FARMLAND 1)	R	1	0.362159	0.303113	0.142977	0.038250	0.543386	0.484340
Shopping Centres	S	T	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Shopping Centres	S	U	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Managed Forests	T	T	0.362159	0.303113	0.142977	0.038250	0.543386	0.484340
Aggregate Extraction	V	T	2.289750	1.916434	0.903970	0.511000	3.704720	3.331404
Commercial New Construction	X	T	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Commercial New Excess Land	X	U	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Office Building (New Const Full)	Y	T	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Office Building (New Const Excess)	Y	U	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Shopping Ctre New Construction	Z	T	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
Shopping Ctre Excess Land	Z	U	1.567488	1.311928	0.618828	0.880000	3.066316	2.810756
<b>PILs</b>								
Commercial P-I-L	C	F	1.567488	1.311928	0.618828	1.250000	3.436316	3.180756
Commercial P-I-L	C	G	1.567488	1.311928	0.618828	0.000000	2.186316	1.930756
Commercial P-I-L	C	P	1.567488	1.311928	0.618828	1.250000	3.436316	3.180756
Commercial P-I-L	C	V	1.567488	1.311928	0.618828	1.250000	3.436316	3.180756
Industrial P-I-L	I	H	2.813974	2.355190	1.110928	1.250000	5.174902	4.716118
Industrial P-I-L	I	J	2.813974	2.355190	1.110928	1.250000	5.174902	4.716118
Industrial P-I-L	I	Y	2.813974	2.355190	1.110928	1.250000	5.174902	4.716118
Residential P-I-L	R	F	1.448635	1.212453	0.571906	0.153000	2.173541	1.937359
Residential P-I-L	R	G	1.448635	1.212453	0.571906	0.000000	2.020541	1.784359
Residential P-I-L	R	H	1.448635	1.212453	0.571906	0.153000	2.173541	1.937359
Exempt	E	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

continued

Corporation of the Municipality of Leamington  
2026 Tax Rates

<u>Taxing authority allocation</u>	Total Tax Rates	
	Sewer	Rural
Res / Farm Own	61.8%	57.5%
County	24.4%	27.1%
School	13.8%	15.4%
Commercial Own	65.1%	61.0%
County	25.7%	28.8%
School	9.2%	10.2%
Industrial Own	67.9%	63.9%
County	26.8%	30.1%
School	5.3%	6.0%

Special Area Rates (%)

Tax Class	RTC	RTQ	B.I.A.	Parking
Commercial Taxable	C	T	0.432446	0.220967
Commercial Taxable	C	U	0.432446	0.220967
Commercial Taxable	C	X	0.232800	0.000000
Office Building	D	T	0.432446	0.220967
Industrial Taxable	I	T	0.776333	0.396683

Garbage Fee (per Dwelling Unit \$)

Urban       \$ 253.00  
Rural       \$ 215.00

B.I.A. - Business Improvement Area       properties, minimum/maximum rates defined in Bylaw 3007 and 3395, as amended

Uptown Parking Area       properties, minimum/maximum rates defined in Bylaw 4421

Garbage Fee       defined in Bylaw 83-25